

EXHIBIT No.

ONE - 12 (P)

FairPoint Communications, Inc.
State of New Hampshire
Docket No. DT 07-011

Respondent: Walter E. Leach, Jr.
Title: Executive Vice President,
Corporate Development

REQUEST: One Communications
Group II

DATED: April 13, 2007

ITEM: ONE 2-9 Does FairPoint have estimates regarding how its unit costs for equipment compare with Verizon's? If so, please explain how such estimates were derived and provide all supporting documentation.

REPLY: No.